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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 11TH DAY OF FEBRUARY 1998

BEFORE

THE HON'BLE MR. JUSTICE VIRENDRA KUMAR SINGHAL

WRIT PETITION NO.861/1990 c/w 862/1990

1. In W.P.No.861/1990

BETWEEN:

B. Sudhakar, Major,  
Excise Contractor,  
Virajpet, Madiker District,  
represented herein by his  
P.A. Holder Sri V. Sriramulu,  
S/o Thimmappa,  
Aged about 39 years,  
Behind S.B.I.,  
Rayadurg.

.. PETITIONER

(By Sri N.Y. Guruprakash, Advocate)

AND:-

1. The State of Karnataka  
By its Secretary,  
Finance Department,  
Vidhana Soudha;  
Bangalore - 560 001.
2. The Excise Commissioner  
In Karnataka,  
Vokkaligara Sangha Building,  
Sampangi Tank Circle,  
Bangalore-2.
3. The Commercial Tax Officer,  
II Circle, Kodagu District,  
Madikeri.

.. RESPONDENTS

(By Sri K.M. Shivayogiswamy, HCCP)

2. In W.P.No.862/1990

BETWEEN:

M.C.Bhaskar, S/o  
M.Channakeshavalu,  
aged about 47 years,  
D.V.G.Road, Jagalur,  
Chitradurga District.

..PETITIONER

(By Sri N.Y.Guruprakash, Advocate)

AND: -

1. The Deputy Commissioner,  
Chitradurga District,  
Chitradurga.
2. The Tahasildar,  
Jagalur Taluk,  
Jagalur,  
Chitradurga District.

..RESPONDENTS

(By Sri K.M.Shivayogiswamy, HCGP)

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~~These~~ Writ Petitions filed under Articles 226 and 227 of the Constitution of India praying to quash Annexure-A dt.6.1.1990. No.MISC.OR)CR.44/89-90 and quash Annexures 'B' dt.13.9.89 No.'11 & 'C' dt.14.9.89. and etc.,

~~These~~ Writ Petitions coming on for hearing, this day, the Court made the following:-

O R D E R

By these writ petitions the proposed levy of sales tax and turnover tax on the sale of Arrack is assailed. Number of objections have been raised by the petitioners in these petitions.

2. Arguments of both the learned counsel for the parties have been heard.

It is stated that final assessments pertaining to these notices have not been framed so far. The main grievance ~~is~~ that the petitioners have not been heard, can be redressed now if the petitioners submit their reply to the proposed notices. The Commercial Tax Officer will take into consideration the reply submitted by the petitioners and will also provide them further opportunity <sup>of hearing</sup> on factual as well as legal aspects. The assessment thereafter would be framed taking into consideration all the facts in accordance with law.

These petitions stand disposed of in accordance with the directions given above.

Sd/-  
JUDGE

